

## **EXHIBIT 27**



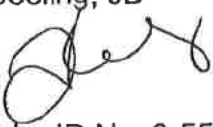
## EDUCATIONAL COMMISSION for FOREIGN MEDICAL GRADUATES

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December 22, 2000

### Memorandum

To: Stephen S. Seeling, JD  
From: William Kelly   
Subject: Dr. John Akoda, ID No. 0-553-258-5

Attached is a copy of a Memorandum for the file.

This memorandum is being written separately since I did not think it should be made part of the official file.

In my discussion with Dr. McCorkel he indicated he believed Igberase and Akoda were one and the same person. He has no proof, just a strong suspicion. Information he received from an "informant" provided details that led him to believe this.

I also believe Akoda and Igberase are one and the same. However, at this point, the only information that we have for the ECFMG Credentials Committee is Akoda's written statement that he is NOT Igberase, although he did admit in writing that he used Igberase's social security number. He has given us a passport that appears to confirm his identity as John Akoda. I don't think this is enough for the Committee.

Igberase has not replied to my letter. The FedEx letter was returned undelivered. I tried the phone number he listed on his application and was told it was a wrong number (although the correct address). I sent Igberase an email ([cfemi@hotmail.com](mailto:cfemi@hotmail.com)) and who should reply, but Akoda!

Akoda still has a valid ECFMG Certificate. We need to brainstorm on this one. Maybe Shirley Williams (Miss Sherlock) could sit in.

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